## OFFICE OF COUNCIL SERVICES

Diane E. Hosaka, Director

## MAJOR ACTIVITIES FOR FY 2001-02

Research Activities. As the research arm of the City Council, OCS prepared approximately 847 written responses to requests for service for FY 2001-02. These responses included: 235 bills, 280 resolutions, and 332 letters, legal memoranda, and statistical and research reports. OCS also provided research and staff assistance to the Council's eight standing committees and legal staff services for the executive sessions of the policy committee. In these closed executive sessions, councilmembers considered sensitive matters related to public safety or security or discussed claims against the city where the premature disclosure of information would adversely affect the interests of the city and the public.

<u>Auditing Activities</u>. The activities of the OCS audit section for the fiscal year are shown in the following table.

## **AUDIT ACTIVITIES**

AUDIT PROJECT	OCS ROLE	AUDIT ACCEPTANCE	COMPLETION
	(Conducted audit or	(#Recommendations Accepted	DATE
	administered audit contract)	or Findings Resolved/Total #	
		(%))	
Financial Audit of the City, FY 2001	Administered	Single Audit, Prior Year:	February
		1/7 (14%)	2002
		Mgmt Letter, Prior Year:	
		6/16 (38%)	
Financial Audit of the City, FY 2002	Administered (not completed	N/A	N/A
	this FY)		
Financial Audit of the City, FY 2003	Administered (not completed	N/A	N/A
	this FY)		
Performance Audit: Follow Up	Conducted	1/8 (13%)	November
Review of the City's Relocation			2001
Function			
Status of the City's Budget	Conducted	N/A	March 2002
Follow Up of the Performance Audit	Conducted	5/6 (83%)	April 2002
of Management of Capital Projects			
by the Department of			
Transportation Services			
AUDIT PROJECTS COMPLETED OR	Conducted = 3		
UNDERWAY THIS FY: 6	Administered = 3		

The financial audit reports were prepared in compliance with the city charter and generally accepted government auditing standards and federal requirements. OCS published its performance audits on the City's web site (<a href="www.co.honolulu.hi.us/">www.co.honolulu.hi.us/</a> council/ocs/audit) and reported abstracts of the audits in the newsletter of the National Association of Local Government Auditors.

Finally, OCS continued to volunteer as a budget reviewer for the national Government Finance Officers Association's (GFOA) distinguished budget presentation awards program. The reviews

are based on how well an applicant local government's annual budget document meets GFOA criteria relating to the budget as a policy document, financial plan, operations guide and communications device. Since 1990, OCS has been the only representative from the State of Hawaii participating in the awards program. In FY 2002, two OCS analysts served as GFOA budget reviewers. The budgets reviewed in the fiscal year included those of the following jurisdictions and entities, listed by state:

Arizona: Maricopa County

Florida: Broward County School District

City of Indian Rocks Beach

Georgia: Fulton County School System

Metropolitan Atlanta Rapid Transit Authority

Illinois: Metropolitan Water Reclamation District of Greater Chicago

Maryland: Montgomery County

Tennessee: Memphis

Canada:

Ontario Province: City of Windsor